

IN THE ABSTRACT OF THE DISCLOSURE

Please amend the Abstract by rewriting same to read as follows.

An audio signal processing device to enable accurate calculation of angles and displacements and to enable reduction of circuit scales includes a digital signal processing circuit (31) that performs virtual acoustic image localization processing such that an acoustic image is localized at an arbitrary position in the vicinity of the listener by reproducing, using headphones (2) or a plurality of speakers, output signals obtained by signal processing input audio signals, and is characterized in that analog detection signals from a sensor (1) that detects the state of action of the listener are input to the digital signal processing circuit (31) via an A/D converter (30), and the transmission characteristics of these audio signals are modified in realtime, according to values derived by processing the values of analog detection signals from the sensor (1) or by processing the analog detection signals.